

The Odisha Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 1642 CUTTACK, MONDAY, AUGUST 26, 2019 /BHADRA 4, 1941

LAW DEPARTMENT

NOTIFICATION

The 20th August, 2019

S.R.O. No. 297/2019—In exercise of the powers conferred by Section 18 of the Legal Services Authorities Act, 1987 (39 of 1987), the accounts of the Odisha State Legal Services Authority for the years, 2009-10, 2011-12 and 2015-16 has been audited by the O/o. Principal Accountant General Odisha, Bhubaneswar and the report thereto of the Comptroller and Auditor General of India is hereby published for being laid before the Odisha Legislative Assembly.

[No.8460—LSA-07/2019/L.]

By Order of the Governor

SASHIKANTA MISHRA

Principal Secretary to Government

(Audit Report for the year, 2009-10, 2011-12 and 2015-16 be inserted)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Orissa State Legal Services Authority, Cuttack for the year ending on 31st March, 2010.

We have audited the attached Balance Sheet of Orissa State Legal Services Authority, Cuttack as at 31st March, 2010 and Income and Expenditure Account / Receipt & Payment Account for the year ended on that date under section 20 (1) of the Comptroller and Auditor General of India's (Duties, Power and continuous of Service) Act, 1971 read with Para. 18 of Chapter-V of the Legal Services Authorities Act, 1987. The Audit of the Authority including 30 District Legal Services Authorities has been entrusted for the period, 2009-10. These financial statements include the accounts of 30 District Legal Services Authorities, 72 Taluk Legal Services Committees and one High Court Legal Services Committee. These financial statements are the responsibility of the Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This separate Audit Report contains comments of the Comptroller and Auditor General of India on accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observation on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and Efficiency-*cum*-Performance aspects etc. if any reported through Inspection Report / C & AG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standard generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit we- report that

- (i) We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.
- (ii) The Balance Sheet and Income & Expenditure Account / Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Government of India in consultation with the Comptroller and Auditor General of India.
- (iii) In our opinion, proper books accounts and other relevant remits have been maintained by the Orissa State Legal Services Authority, Cuttack as required under Para. 18 of Chapter-V of the Legal Services Authorities Act,1987 in so far as it appears from our examination of such books.
- (iv) We further report that

A. Balance Sheet -2009-2010

1. Liabilities.

1.1 Current Liabilities.

1.1.1 Establishment expenses (Rs.24390276.00.

This head was understated by Rs.3527265. (Salaries Rs.1133303+ 30 % Arrear Pay Rs.2302251/- + Arrear DA 1/10 to 3/10 Rs.91711/-) due to non- provision of liabilities incurred during 2009-10 and paid during 2010-11. Consequently expenditure head was understated to the same extents.

1.1.2 Other Administrative expenditure Rs.785967.00

This head was understated by Rs.35,68,264/- (other contingency Rs.23799 and TE Rs.17200) being the liabilities incurred during 2009-2010 and paid during 2010-11, consequently the expenditure head was understated by the same account

1.2. Asset

1.2.1. Fixed Asset (Rs.1283360.00) Sch.1

This was understated by of Rs.12,53,880/- due to non accountal of assets i.e. Computers printers, Xerox mechanics, A.C., Furniture etc purchased for different Districts Legal Services Authorities, during the 2009-10. Consequently the expenditure head was overstated to the same extent.

1.2.2 Depreciation

Depreciation for Rs.3,85,517/- was not provided on Fixed Assets acquired during the year, 2009-10. Hence, this head was understated by Rs.3,85,517.00 and consequently, Fixed Assets head was overstated to the same extent.

1.2.3. Current Asset Rs.121,34,408.71 (p)(Cr.)

Cash and Bank balances.

This was overstated by Rs.2800/- due to excess exhibition of closing balance of cash at Bank as on 31st March, 2010 in respect of Rairakhole Taluk Legal Services Committee. Consequently, the expenditure head was understated to the same extent.

1.2.4 Current Assets Rs.121,34,408.71(p)(Cr.)

Cash and Bank balances.

This was understated by Rs.55,898/- due to non-accountal of closing balance of Rs.47,711/- of General Cash Book and Rs.8187/- of Permanent Advance Cash Book as on 31.3.2010. Consequently the expenditure head was overstated to the same extent.

12.5 Current Assets Rs.121,34,408.71 (p) (Cr.)

The head current asset was understated by Rs.48,495.35 due to non-accountal of closing balance of postage stamps as on 31.3.2010. Consequently expenditure head was overstated to the same extent.

B. Income and Expenditure:

-NIL-

C. Receipt and Payment Account

-NIL-

D. Accounting Policy

The net effect of the comments given in the preceding paras was that assets was understated by Rs.9,69,956.35 & liabilities was understated by Rs.3568264 and expenditure over income was understated by Rs.2598307.65.

E. General:

As per Annexure-I.

F. Grants-in-Aid

Out of the available funds of Rs.462.11 lakh including grants received from National Legal Services Authorities (NALSA) (Rs.66.00 Lakh) from Government of Orissa (Rs.15.00 lakh) budget allotment (Rs.254.03 lakh) carry over balance of previous year (Rs.117.18 lakh) and other receipts (Rs.9.90 lakh), (Rs.12 lakh was received in the month of March 2010), the organization could utilize a sum of Rs.340.77 lakh leaving a balance of Rs.121.34 Lakh as on 31st March, 2010.

- (iv) Subject to our observations in the preceeding paragraphs, we report that the Balance Sheet, Income & Expenditure / Receipt & Payment Account dealt with by this report are in agreement with books of accounts.
- (v) In our opinion and best of information and according to the explanation given to us, the said financial statements read together with in Accounting Policies and Notes on Accounts and subject to significant matters stated above and other matters mentioned in ANNEXURE-I, to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
 - (a) In so far as it relates to the Balance Sheet, of the state of affairs of Orissa State Legal Services Authority, Cuttack as at 31st March,2010 and
 - (b) In so far as it relates to Income & Expenditure and the surplus for the year ended on the date.

For and on behalf of the
Comptroller & Auditor General of India

Place : Bhubaneswar

Dated: 5.10.2010

PRINCIPAL ACCOUNTANT GENERAL (CIVIL AUDIT)
ORISSA

Adequacy of Internal Audit System

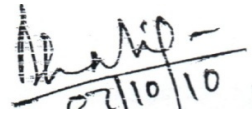
The Internal Audit System was not functioning in the organization.

System of physical verification of Fixed Assets

The Fixed asset Register was not maintained and physical verification of assets was not conducted to ascertain the serviceability of these assets.

Non maintenance of Central Stock Account Register

For the stock issued/ acquired by Unit Officers no register was maintained.



Dy. Accountant General(IC-II)

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Odisha State Legal Services Authority, Cuttack for the year ended 31st March, 2012.

We have audited the attached Balance Sheet of Odisha State Legal Services Authority, Cuttack as at 31 March, 2012 and the Income and Expenditure Account/Receipts & Payment Account for the year ended on that date under Section 20 (I) of the Comptroller and Auditor General's (duties, Powers and conditions of Service) Act, 1971 read with Para. 18 of Chapter-V of the Legal Services Authorities Act, 1987. The audit of the authority including 30 District. Legal Services Authorities has been entrusted for the period 2011-12. These financial statements include the accounts of 30 District Legal Services Authorities, 73 Taluk Legal Services committees and one High Court Legal Services Committee. These financial statements are the responsibility of the Odisha State Legal Services Authority's management. Our responsibility is to express an opinion on these financial statements, based on our audit.

2. This Separate audit Report contains comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law , Rules and regulations (Propriety and Regularity) and efficiency-*cum*-performance aspects, etc., if any are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial, statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit we report that

(i) We have obtained all information and explanations which to the best of our knowledge and. belief were necessary for the purpose of audit.

(ii) The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have been drawn up in the format prescribed by the Government of India in consultation with the Comptroller and Auditor General of India.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Odisha State Legal Services Authority, Cuttack as required under Para. 18 of Chapter-V of the Legal Services Authorities Act, 1987 in so far as it appears from our examination of such books.

(iv) **We further report that**

A. Balance Sheet

1. Asset.

1.1 Fixed Asset. (₹5662667.00)Sch.1

- (i) This was understated by of ₹ 455960.00 (as detailed in **Annexure-A**) due to wrong classification and booking of the cost of assets and non accountal assets of ₹ 572274.00 during 2011-12 under revenue expenditure head. This has resulted in overstatement of expenditure of ₹ 572274.00 and understatement of capital fund ₹ 116314.00 during 2011-12.
- (ii) Advance of ₹ 550416.00 was paid for vehicle (Bolero) on 30th March, 2011 against which the bolero was delivered in 2011-12. The asset was included in the year 2010-11. Advance payment of ₹ 601633.00 was made for another Bolero in 2011-12 against which the vehicle was delivered in 2012-13 but the asset was included in 2011-12. Due to above capital fund was understated by ₹ 160423.00 due to excess charge as depreciation and the expenditure was overstated by ₹ 601633.00 and asset was understated by ₹ 441210.00.

B. Income and Expenditure:

2.1 Establishment expenses (₹ 57383590.00) Sch-3

This head was understated by ₹310746.00 due to non provision of Establishment Expenses (Pay +Arrear DA+HRA+Other Allowance) pertaining to the period 2011-12. Consequently, Liabilities Provisions was understated to the same extents.

2.2 Administrative Expenses (₹ 2757485.00) Sch-4

- (i) This head was understated by ₹112206.00 due to understatement of expenditure of ₹96000.00 towards rates, rent and taxes, ₹23027.00 towards other contingencies and overstatement of ₹6821.00 towards electricity. Consequently capital fund was overstated to the same extent.

(ii) This head was overstated by ₹11194.00 towards telephone charges for which advance payment was made to BSNL but shown as spent during 2011-12. Consequently current asset was understated by ₹ 11194.00.

(iii) This head was over stated by ₹29321.00 due to charging the entire cost of postage stamps without excluding unutilised balance lying with District Legal Services Authorities as on 31st March, 2012. Consequently, current asset was understated to the same extent.

2.3 Depreciation (₹1229951.00) Sch-1

This head was overstated by ₹ 27901.00 due to non charging/wrong charging of depreciation on various fixed assets i.e. Furniture & Fixture. Consequently, both the Fixed Asset and Income for the year were understated to the same extent.

C. Receipt and Payment Account (F.S-1) -NIL-

D. Accounting Policy

The financial statement has been prepared on the basis of historical cost convention in accordance with normally accepted accounting policies as followed consistently by the Authority.

Depreciation on block of fixed assets is provided on written down value method as per income tax rules.

Net Impact:

The net effect of the comments given in the preceding paras was that assets as on 31 March 2012 were understated by ₹ 937685.00 & Liabilities were overstated by ₹ 118314.00. The expenditure was overstated by ₹ 819371.00 as detailed in Annexure-B.

E. General:

I. Adequacy of Internal Audit/Internal control system.

There is no Internal Audit/Internal Control system in the organisation.

II. System of physical verification of Fixed Assets/Inventories.

The Fixed Asset Register was not maintained properly and physical verification of assets/inventories was not conducted since inception.

III. Regularity in payment of statutory due.

The statutory dues are being deposited in time as there was no closing balance outstanding at the end of 31st March, 2012 financial year. The staffs are being paid from regular allotment of Law Department and the statutory dues are being deducted by the Treasury at the time of drawal of bills.

F. Grants-in-Aid

Out of the available funds of ₹ 3242.451akh (grants received from National Legal Services Authorities (NALSA) ₹ 158.43lakh, from Law Department, Government of Odisha ₹ 23.00 lakh, Budget allotment ₹ 844.37 lakh, carried over balance of previous year ₹ 1165.361akh, 13th Finance Commission Grants for construction of ADR Centres ₹ 815.22 lakh, 13th Finance Commission Grants for Lok Adalat ₹ 199.80 lakh, Misc. Grant ₹ 5.42 lakh and other receipts ₹ 30.851akh) the organisation could utilise a sum of ₹ 1717.061akh leaving a balance of ₹ 1525.391akh as on 31st March, 2012.

(iv) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure/Receipt and Payment Account dealt with by this report are in agreement with books of accounts.

(v) In our opinion and to the best of our information and according to the explanation given to us, the said financial statement subject to significant matters stated above and other matters mentioned in **ANNEXURE-I**, to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.

(a) In so far as it relates to the Balance Sheet, of the state of affairs of Odisha State Legal Services Authority, Cuttack as at 31 March, 2012 and

(b) In so far as it relates to Income and Expenditure Accounts of the surplus for the year ended on the date.

For and on behalf of the
Comptroller &. Auditor General of India



Bhubaneswar

(Amar Patnaik)

Dated: 14/03/2013

ACCOUNTANT GENERAL(G & SSA) ODISHA

I. Adequacy of Internal Audit/Internal control system.

There is no Internal Audit/Internal Control system in the organisation.

II. System of physical verification of Fixed Assets/Inventories.

The Fixed Asset Register was not maintained properly and physical verification of assets/inventories was not conducted since inception.

III. Regularity in payment of statutory due.

The statutory dues are being deposited in time as there was no closing balance outstanding at the end of 31 March, 2012 financial year. The staffs are being paid from regular allotment of Law Department and the statutory dues are being deducted by the Treasury at the time of drawal of bills.

Deputy Accountant General
14/03/13

Deputy Accountant General (GSA)

ANNEXURE-A

Nature of fixed assets	Cost of asset not accounted for in the accounts(in ₹)	Rate of depreciation (%)	Amount of . depreciation (In ₹)	Balance at the end of the year (In ₹)
Computer and accessories	151700	60	59160	92540
Furniture and fixtures	325111	10	22241	302870
Office equipments	43283	15	3605	39678
	520094		85006	435088

Nature of fixed assets	Expenditure charged as revenue expenditure (In ₹)	Rate of depreciation (%)	Amount of depreciation (In ₹)	Balance at the end (In ₹)
Books	52180	60	31308	20872

Statement showing the net effect

POM No.	Asset .		Liability		Income		Expenditure	
	Overstated	Understated	Overstated	Understated	Overstated	Understated	Overstated	Understated
43, 32	0	435088	0	85006			520094	0
42	0	20872	0	31308			52180	0
62	0	0	0	27901			27901	0
22	0	0	310746	0			0	310746
21	0	0	96000	0			0	96000
20	0	0	23027	0			0	23027
29	0	0	0	6821			6821	0
30 & 31	0	11194	0	0			11194	0
63	0	441210	0	160423			601633	0
23	0	29321	0	0			29321	0
	0	937685	429773	311459			1249144	429773

NET ASSET UNDERSTATED=937685 NET EXP. OVERSTATED=819371

(-)NET LIABILITIES OVERSTATED=118314

TOTAL=819371

TOTAL=819371

SEPARATE AUDIT REPORT**Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of Odisha State Legal Services Authority, Cuttack for the year ended 31st March, 2016**

We have audited the attached Balance Sheet of Odisha State Legal Services Authority, Cuttack as at 31 March 2016 and the Income and Expenditure Account/Receipts & Payment Account for the year ended on that date under section 19 (2) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 read with Section 18 (2) of the Legal Services Authorities Act, 1987. These financial statements include the account of 30 District Legal Services Authorities, 74 Taluks Legal Services committees and one High Court Legal Services Committee. These financial statements are the responsibility of the Odisha State Legal Services Authority's management. Our responsibility is to express an opinion on these financial statements based on our audit.

2. This Separate Audit Report contains comments of the Comptroller and Auditor General of India (CAG) on the accounting treatment only with regard to classification, conformity with best accounting practices, accounting standards and disclosure norms, etc. Audit observations on financial transactions with regard to compliance with the Law, Rules and Regulations (Propriety and Regularity) and efficiency-*cum*-performance aspects, etc., if any are reported through Inspection Reports/CAG's Audit Reports separately.

3. We have conducted our audit in accordance with Auditing Standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements.

An audit also includes assessing the accounting principles used and significant estimates made by the management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.

4. Based on our audit we report that

(i) We have obtained all information and explanations which to the best of our knowledge and belief were necessary for the purpose of audit.

(ii) The Balance Sheet and Income & Expenditure Account/Receipt & Payment Account dealt with by this report have not been drawn up in the format prescribed by the Government of India in consultation with the comptroller and auditor General of India.

(iii) In our opinion, proper books of accounts and other relevant records have been maintained by the Odisha State Legal Services Authority, Cuttack as required under Para. 18 of Chapter-V of the Legal Services Authorities Act, 1987 is so far as it appears from our examination of such books.

COMMENTS ON ACCOUNTS

A. Consolidated Balance Sheet

1.1 Capital Fund and Liabilities

Liabilities for expenses: ₹ 99,29,068

The above did not include a sum of ₹ 34,775 payable towards service rendered by the chartered accountant firm for preparation of annual accounts for the year 2015-16 and preparation of utilisation certificates for the period from 2007-08 to 2015-16. As a result of which the head 'Liability for expenses' was understated by ₹ 34,775 with corresponding overstatement of 'Surplus of income over expenditure' by the same amount.

1.2 Assets

Fixed Assets (Schedule-2)

Buildings: ₹ 11, 88, 69,322

The above was overstated by ₹ 319, 92,917 due to:

- Over-statement by ₹ 75,09,245 on account of wrong capitalisation of cost of ADR centre, Jharsuguda for ₹ 83,43,606 and charging depreciation of ₹ 834,361 thereon though the same was put to use in the subsequent year 2016-17 (July 2016);
- Overstatement by ₹ 244, 83,672 on 11 ADR buildings on account of excess capitalisation of ADR building, Sonapur and delayed capitalisation (10 buildings) and charging excess depreciation of ₹ 4412 thereon as detailed in **Annexure-A**.

Consequently, 'Building under construction' was understated by ₹ 83,43,606, 'Current assets-advances with Executive Engineers R&B for construction of ADR centres' understated by ₹ 2,44,79,260 and 'Expenditure depreciation' was overstated by ₹ 8,34,361 with overstatement of Capital fund by ₹ 4412.

Net Impact:

The net effect of the comments given in the preceding paras was that assets as on 31 March, 2016 were understated by ₹ 8,29.949 and Liabilities were understated by ₹ 30,363 and Expenditure was overstated by ₹ 7,99,586.

B. General

1.1 A sum of ₹ 6,94,560 towards cost of audit of the annual accounts for the years, 2011-12 to 2014-15 was claimed by the office of the Accountant General (G&SSA), Odisha in the month of November 2016 under section 18 (2) of the Legal Services Authorities Act, 1987 and the same though approved by the Finance Department in principle but the authority has sought for clarification from administrative department which should have been disclosed in the annual accounts under contingent liability.

C. Grants-in-Aid

Out of the available funds of ₹ 41.74,27,627 the organisation could utilise a sum of ₹ 5,42,93,79 leaving a balance of ₹ 36,31,33,836 unutilised as on 31 March, 2016.

G. Management letter: Deficiencies which have not been included in the Audit Report have been brought to the notice of the Member-Secretary, OSLSA through a management letter issued separately for remedial/corrective action

- (iv) Subject to our observations in the preceding paragraphs, we report that the Balance Sheet and Income and Expenditure/ Receipt and Payment Account dealt with by this report are in agreement with books of accounts.
- (v) In our opinion and to the best of our information and according to the explanation given to us, the said financial statement subject to significant matters stated above, to this Audit Report give a true and fair view in conformity with accounting principles generally accepted in India.
 - (a) In so far as it relates to the Balance Sheet, of the state of affairs of Odisha State Legal Services Authority, Cuttack as at 31 March, 2016 and
 - (b) In so far as it relates to Income and Expenditure Accounts for the year ended on the date.



(R Ambalavanan)
Accountant General (G&SSA)

ANNEXURE-A

Statement of effect of delay in capitalisation of assets i.e. buildings put to use during 2012-13, 2013-14, 2014-15 and 2015-16 resulting in understatement of expenditure (depreciation) and capital fund Method of calculation of depreciation: WDV.

Rate of Depreciation: 10 per cent for assets put to use for 180 days or more during the year and 5 percent for those put to use below 18 days as per Section 32 of Income Tax Act

Name of the Building	Date of completion/ inauguration /use	Gross Block	2012-13		Net Block 31.03.2013	2013-14		Net Block 31.03.2014	2014-15		Net Block 31.03. 2015	2015-16		Net Block 31.03.2015
			No.of days put to use	Deprecia- tion		No. of days put to use	Deprecia- tion		No.of days put to use	Depreci- ation		No.of days put to use	Depreciation	
ADR Centre, Bolangir	03.11.2012	100,00,000	<180d	5,00,000	95,00,000	>180 d	9,50,000	85,50,000	>180d	8,55,000	76,95,000	>180d	7,69,500	69,25,500
ADR Centre, Puri	06.10.2012	99,56,710	<180d	4,97,836	94,58,874	>180d	9,45,887	85,12,987	>180d	8,51,299	76,61,688	>180d	7,66,169	68,95,519
2012-13				997836										
ADR Centre, Jeypore	21.04.2013	106,00,209	-			>180d	10,60,021	95,40,188	>180d	9,54,019	85,86,169	>180d	8,58,617	77,27,552
ADR Centre, Angul	09.10.2013	87,10,143	-	-	-	<180d	4,35,507	82,74,636	>180d	8,27,464	74,47,172	>180d	7,44,717	67,02,455
ADR Centre, Sonapur	22.02.2014	63,00,000 17,62,800- Dec. 2015				<180d	3,15,000	59,85,000	>180d	5,98,500	53,86,500	>180d	538650+ 88140	4847,850+1674, 660
2013-14							3706415							
ADR Centre, BBSR	16.08.2014	95,85,323	-	-	-	-	-	-	>180d	9,58,532	86,26,791	>180d	8,62,679	77,64,112
ADR Centre, Berhampur	16.08.2014	139,91,283							>180d	13,99,128	12592155	>180d	12,59,216	113,32,939

*Addition ₹ 17,62,800 expenditure incurred up to Dec 2015 added during 2015-16

ADR Centre, Balasore	23.08.2014	112,00,000							>180d	11,20,000	100,80,000	>180d	10,08,000	90,72,000
ADR Centre, Sambalpur	10.01.2015	110,29,851 364,549 (Feb. 2016)							<180d	551,492	10478,359	>180d	1047836 18227	9430523 346,322
2014-15														
ADR Centre, Nuapada	4.4.2015	48,80,954										>180d	4,88,095	43,92,859

ADR Centre, Dhenkanal	24.8.2015	108,49,016										>180d	10,84,902	97,64,114
2015-16		1092,30,838		997836			3706415			8115434			9534748	868,76.405
Taken in account				0			34,09,642			66,07544			13167196	
Understatement				997836										

Depreciation

Year	Depr due	Depr provided in account	Under/over statement
2012-13	997836	0	
2013-14	3706415	3409642	
2014-15	8115434	6607544	
2015-16	9534748	13167196	
Total	223,54,433	23184382 (including for Jharsuguda ₹ 834361):On above projects:₹223,50,021	

Jharsuguda: wrongly capitalized in 2015-16: ₹ 8343606 (depr overstated ₹834361)

For above 11 projects: Depreciation overstated by: ₹223,54,433 less ₹22350021 (excl Jharsuguda)=: ₹4412

Gross block overstated for above 11 buildings by (₹13,37,10,098 (₹14,20,53,704 less Jharsuguda ₹ 8343606 wrongly capitalised) less ₹1092,30,838 = ₹244,79,260

(For Sonepur: ₹ 359,37,200 overstated and for Berhampur ₹ 114,57,940 understated) I, Net block overstated for above 11 buildings by: ₹ 2,44,83,672 i.e. .11,13,60,077

(11,88,69,322 less Jharsuguda ₹ 75,09,245) provided against ₹ 868,76,405 as above

Accounting head	To be	Provided in accounts	Overstatement	Under Statement
Gross block	10,92,30,838	14,20,53,704	3,28,22,866	
Depreciation	223,54,433	2,31,84,382	8,29,949(Jharsuguda: 8,34,361 O/s. and U/s. 4412)	
Net block	8,68,76,405	11,88,69,322	3,19,92,917	
Capital works in progress	348,48,969	2,65,05,363		83,43,606

Net Impact (in ₹)

Para. No.	Liabilities		Asset		Income		Expenditure	
	overstated	understated	overstated	understated	overstated	understated	overstated	understated
1.1	0.00	34775.00	0.00	0.00	0.00	0.00	0.00	34775.00
1.2	4412.00	0.00	31992917.00	32822866.00	0.00	0.00	834361.00	0.00
Total	4412.00	34775.00	31992917.00	32822866.00	0.00	0.00	834361.00	34775.00
Impact		30363.00		829949.00	0.00		799586.00	



Sr. Audit Officer/GSA